JKR, INC.

1865 NIGHTEAU DRIVE

JKR, INC. 1865 NIGHTFALL DRIVE NEPTUNE BEACH, FLORIDA 32266 904-246-7091 SECRETARY OF STATE DIVISION OF CORPORATIONS

98 MAR 31 PM 3:12

March 30, 1998

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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Re: Articles of Incorporation - Tax Advantage, Inc.

Dear Sir or Madam,

Please find the enclosed Check #2060 for \$70.00 and the (2) Copies of Articles of Incorporation for the above referenced Corporation. Please file these with the proper authorities and return the Certificate of Filing back to the Entity addressed above. Your prompt attention to this matter is appreciated in advance.

If you have any questions, please do not hesitate to contact me.

Sincerely,

James K. Reese

President

Enclosures:

(2) Copies of Articles of Incorporation

Check #2060 for \$70.00

ARTICLES OF INCORPORATION

OF

TAX ADVANTAGE, INC.

ARTICLE I - NAME

The name of this corporation shall be:

TAX ADVANTAGE, INC.

ARTICLE II - NATURE OF BUSINESS

The general nature of the business to be transacted by this corporation is:

To engage in services and activities associated with decision making in the public and private sector.

To engage in any other lawful business, to purchase, or otherwise acquire, and to own, mortgage, pledge, sell, convey, assign, transfer, or otherwise dispose of, and to invest in and hold real or personal property, of every class, kind, and description, and to otherwise engage in any legal business or activity permitted under the laws of the State of Florida and in all other States and counties.

To conduct said business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and license in the State of Florida and in all other States and counties.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages and transfers of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To guarantee, endorse, purchase, hold, sell, mortgage, transfer, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, of any other corporation of the State of Florida or any other State or Government, and while owner of such stock to exercise all of the rights, powers, and privileges of ownership, including the right to vote such stock.



ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares at no par value.

ARTICLE IV - PREEMPTIVE RIGHT

Holders of the common stock shall have the right to subscribe and purchase their pro rata shares of any new common stock which may be issued by the corporation.

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI - PRINCIPAL OFFICE

The principal place of business and mailing address of the corporation P.O. Box 331126, Atlantic Beach, Florida 32233.

ARTICLE VII - INITIAL REGISTERED AGENT & ADDRESS

The name and address of the initial registered agent is James K. Reese, 1865 Nightfall Drive, Neptune Beach, Florida 32266.

ARTICLE VIII - DIRECTORS

This corporation shall not have more than one (1) director initially. The number of directors may be increased or diminished from time to time by ByLaws adopted by the stockholders.

ARTICLE IX - INITIAL DIRECTORS AND OFFICERS

The name and address of the Initial Director and Officers is:

NAME

ADDRESS

James K. Reese D/P/S/T 1865 Nightfall Drive Neptune Beach, Florida 32266

Richard L. Ross

924 Arkenstone Drive Jacksonville, Florida 32225

VP

ARTICLE X - INCORPORATOR

The name and street address of the Incorporator of these Articles of Incorporation is:

NAME

ADDRESS

James K. Reese

1865 Nightfall Drive Neptune Beach, Florida 32266

ARTICLE XI - AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at stockholders' meeting by a majority of the stockholders entitled to vote thereon, unless all the Directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

ARTICLE XII - SPECIAL PROVISION

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S corporation.

ARTICLE XIII - EFFECTIVE DATE

These Articles of Incorporation shall be effective on the date of filing.

James K.

Incorporator

STATE OF FLORIDA COUNTY OF DUVAL

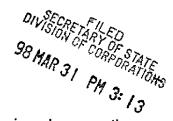
I HEREBY CERTIFY that on this day, before me, a Notary Public, duly authorized in State and County named above to take acknowledgments, personally appeared <u>James K.</u> Reese to me known to be the person described as subscribed in and executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above on this the 3000 day of Macol , 1998.

RICHARD L. ROSS My Comm Exp. 6/05/2001 Bonded By Service Ins Personally Known [] Other I.D.

CERTIFICATE OF DESIGNATION

REGISTERED AGENT/REGISTERED OFFICE



Pursuant to the provisions of section 607.051, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

The name of the corporation is:

TAX ADVANTAGE, INC.

The name and address of the Registered Agent and Office is:

JAMES K. REESE 1865 NIGHTFALL DRIVE NEPTUNE BEACH, FLORIDA 32266

SIGNATURE	JAMES K. REESE
TITLE	PRESIDENT
DATE	3/30/98

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SIGNATURE JAMES K. REESE
DATE 3/30/98